

Commercial Aviation Tax-Reduced Rate Certificate

Aviation-Grade Kerosene

Notification of Registration:

The undersigned Buyer certifies under penalties of perjury that it is registered by the Internal Revenue Service with registration number _____ and that the Buyer's registration has not been revoked or suspended by the Internal Revenue Service.

Certification That Buyer Is A Commercial Aircraft Operator:

The undersigned Buyer certifies that it is a Commercial Aircraft Operator in the business of transporting persons or property for pay as defined by United States Code (26 USC 4092(c)). Buyer certifies that it is purchasing this fuel for use as a fuel in commercial aviation (other than foreign trade).

Certification That Aviation-Grade Kerosene Is For Use In An Aircraft:

This certificate applies to _____ percent* of Buyer's purchases from stock points or contracts operated by
* Must apply to 100 percent of a single purchase or over ninety percent of all purchases from DESC to qualify for the tax-reduced rate.

Defense Energy Support Center, 8725 John J. Kingman Road, Suite 4950, Fort Belvoir, VA 22060-6222, EIN 54-1176365 as follows (complete as applicable):

1. A single purchase on invoice or delivery ticket number _____.
2. All purchases between _____ and _____,
(Effective Date) (Expiration Date - not to exceed one year)
under account or order number(s) _____.

If this certificate applies only to Buyer's purchases for certain locations, check here _____ and list the locations:

Buyer is purchasing aviation-grade kerosene (JP5, JP8, Jet A, Jet A-1) for use as a fuel in an aircraft. If Buyer sells the aviation-grade kerosene to which this certificate relates and does not deliver it into the fuel supply tank of an aircraft, Buyer will be liable for tax unless Buyer obtains a certificate from its buyer stating that the aviation-grade kerosene will be used as a fuel in an aircraft.

Buyer certifies that the Internal Revenue Service has not notified the Buyer that its right to provide a certificate has been withdrawn. Buyer agrees to provide a new certificate to the seller if any information in this certificate changes. If Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

The undersigned understands that the fraudulent use of this certificate to secure exemption will subject the undersigned and all others making fraudulent use to a penalty equivalent to the amount of tax due on the sale of the fuel and, upon conviction, to a fine of not more than \$10,000, or to imprisonment for not more than 5 years, or both, together with the costs of prosecution. The purchaser also understands that it must be prepared to establish by satisfactory evidence the purpose for which the fuel purchased under this certificate was used.

Defense Energy Support Center Account Number (If Known)

Buyer's Name (Name Of Airline)

Address Of Buyer

Employer Identification Number

Printed Or Typed Name Of Person Signing

Title Of Person Signing

Signature And Date Signed

Telephone Number

DESC 290.4

Commercial Aviation Tax Reduced Rate Certificate for Purchase of Aviation-Grade Kerosene

July 15, 2003